Vietnam Tariff Intelligence

HS 5402.44.90 detail

HS code	5402.44.90
Description	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex / - Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: / - - Elastomeric: / - - - Other
Unit	kg
Generated	09/11/2026 00:25:21
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://mail.vietnamtariff.com/hs-code/54024490/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K8329
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N8329
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8329
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-CN)	0% (except CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	2	2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	2	2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	2	2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	2	2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	2,1	2.1%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7939
ATIGA	2022	2022	0	AT!E7892
ATIGA	2023	2023	0	AT!F7892
ATIGA	2024	2024	0	AT!G7892
ATIGA	2025	2025	0	AT!H7892
ATIGA	2026	2026	0	AT!I7892
ATIGA	2027	2027	0	AT!J7892
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7942
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7942
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7942

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7942
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7942
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7942
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7943
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7943
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7943
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7943
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7943
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7943
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7944
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7898
AIFTA	30/12/2022	2022	0	AI!F7906
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7906
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7906
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7906
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7906
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7906
VKFTA	2022	2022	0	VK!E7928
VKFTA	2023	2023	0	VK!F7928
VKFTA	2024	2024	0	VK!G7928
VKFTA	2025	2025	0	VK!H7928
VKFTA	2026	2026	0	VK!I7928
VKFTA	2027	2027	0	VK!J7928
VCFTA	2022	2022	0	VC!D7974
VCFTA	2023	2023	0	VC!E7974
VCFTA	2024	2024	0	VC!F7974

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7974
VCFTA	2026	2026	0	VC!H7974
VCFTA	2027	2027	0	VC!I7974
VN-EAEU	2022	2022	0	EAV!D7954
VN-EAEU	2023	2023	0	EAV!E7954
VN-EAEU	2024	2024	0	EAV!F7954
VN-EAEU	2025	2025	0	EAV!G7954
VN-EAEU	2026	2026	0	EAV!H7954
VN-EAEU	2027	2027	0	EAV!I7954
AHKFTA	2022	2022	*	AKH!D7967
AHKFTA	2023	2023	*	AKH!E7967
AHKFTA	2024	2024	*	AKH!F7967
AHKFTA	2025	2025	*	AKH!G7967
AHKFTA	2026	2026	*	AKH!H7967
AHKFTA	2027	2027	*	AKH!I7967
EVFTA	2022	2022	0	EV-NK!D7971
EVFTA	2023	2023	0	EV-NK!E7971
EVFTA	2024	2024	0	EV-NK!F7971
EVFTA	2025	2025	0	EV-NK!G7971
EVFTA	2026	2026	0	EV-NK!H7971
EVFTA	2027	2027	0	EV-NK!I7971
UKVFTA	2022	2022	0	UKV!D7972
UKVFTA	2023	2023	0	UKV!E7972
UKVFTA	2024	2024	0	UKV!F7972
UKVFTA	2025	2025	0	UKV!G7972
UKVFTA	2026	2026	0	UKV!H7972

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7972
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7922
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7922
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7922
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7922
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7922
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7922
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7922
RCEP A	2022	2022	2,8	RCEPT-A!D7959
RCEP A	2023	2023	2,6	RCEPT-A!E7959
RCEP A	2024	2024	2,4	RCEPT-A!F7959
RCEP A	2025	2025	2,2	RCEPT-A!G7959
RCEP A	2026	2026	2	RCEPT-A!H7959
RCEP A	2027	2027	1,8	RCEPT-A!I7959
RCEP B	2022	2022	2,8	B!D7959
RCEP B	2023	2023	2,6	B!E7959
RCEP B	2024	2024	2,4	B!F7959
RCEP B	2025	2025	2,2	B!G7959
RCEP B	2026	2026	2	B!H7959
RCEP B	2027	2027	1,8	B!I7959
RCEP C	2022	2022	*	C!D7959
RCEP C	2023	2023	*	C!E7959
RCEP C	2024	2024	*	C!F7959
RCEP C	2025	2025	*	C!G7959
RCEP C	2026	2026	*	C!H7959
RCEP C	2027	2027	*	C!I7959

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	2,8	D!D7959
RCEP D	2023	2023	2,6	D!E7959
RCEP D	2024	2024	2,4	D!F7959
RCEP D	2025	2025	2,3	D!G7959
RCEP D	2026	2026	2,1	D!H7959
RCEP D	2027	2027	1,9	D!I7959
RCEP E	2022	2022	2,8	E!D7962
RCEP E	2023	2023	2,6	E!E7962
RCEP E	2024	2024	2,4	E!F7962
RCEP E	2025	2025	2,2	E!G7962
RCEP E	2026	2026	2	E!H7962
RCEP E	2027	2027	1,8	E!I7962
RCEP F	2022	2022	2,8	F!D7959
RCEP F	2023	2023	2,6	F!E7959
RCEP F	2024	2024	2,4	F!F7959
RCEP F	2025	2025	2,2	F!G7959
RCEP F	2026	2026	2	F!H7959
RCEP F	2027	2027	1,8	F!I7959
VIFTA	2024	2024	0	VI!F7348
VIFTA	2025	2025	0	VI!G7348
VIFTA	2026	2026	0	VI!H7348
VIFTA	2027	2027	0	VI!I7348

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)		42/2019/TT-BCT, 33/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 5402.44 has 3 lines; 5402.44.90 is distinguished from its siblings by: Other.	5402.44.10 Of polyesters; 5402.44.20 Of polypropylene	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Not verified – check required
TAX-001	YELLOW	Several VAT rates	The VAT column shows "8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 5402.44.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 3% for 5402.44.90 was checked against BT2026 (cell BT2026!N8329), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Checked against the source tariff file

Item policy

Item policy
DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.